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Teaching Shared Value throughout University-Business contaminations.

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An examination of the managerial and accounting-related pedagogical issues of the Creation of Shared Value (CSV). The lessons learnt through the experience of the Shared Value Living Lab.

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Over the last two decades, an increasing number of corporations and businesses have become aware of their ethical, social and environmental issues and, in general, of the link between corporate responsibility and corporate sustainability. Theories and approaches over CSR and its non-financial accounting emerged shaping the relationships between business and society (Garriaga and Melé 2004; R. Gray, Owen, and Adams 2009). Recently, the brand-new concept of Shared Value Creation (CSV) came up disturbing the debate on CSR theories, stakeholder management theory, social innovation, and philanthropy as well (Porter and Kramer 2011). Indeed, CSV has instigated the debate between academic supporters and detractors of this new approach, however practitioners, consultants, professionals, managers and students has been attracted by the opportunity to create economic value and social wellbeing at the same time. Of course, the use of the Porter's new acronym has brought great audience, but conversely it has positively put in contact the needs of different organisations, among which, MNCs, SMEs, social enterprises, public administrations, accountants and professionals, to discuss together their mutual roles. In addition, the vision of a business's value creation process that can be influenced by mechanism of commonality, cooperation and co-competition implies the need of updating universities' curricula about such new insights. The main aim of this study is to present and argue about a user-centred, open-innovation ecosystem, and blended learning platform, based on the concept of Shared Value; namely the case of the Shared Value Living Lab (SVLL) which took place during 2015-2016 at the University of Torino (UniTO), Italy. Indeed, the ability to collaborate effectively in order to increase the possibility of generating blended value is not innate (Emerson, 2003; Nicholls, 2009), an article by Ruff and Olsen (2016) points out that the ability to compare, evaluate, measure and taking account and control of social impact creation, is a matter of understanding the differences between "apples and oranges". Accordingly, SVLL is a research project aimed at provide good insights and skills to students aimed to create future managers with "open" mindsets. The project is aimed at: create concrete academic training through "learning by doing methods", enriching the skills and mindsets for students (interviewing local actors); collaborate to develop the local entrepreneurial context involving companies (mostly SMEs) through mechanism of shared value (in situ visits); create new scientific knowledge around CSV; jointly collaborate with other local actors to foster a new managerial culture towards sustainability. Given that UniTo is a 600 years-old generalist university, practical and innovative blended research-learning approaches are not usual. The paper will analyze the pedagogical side of CSV (arguments, topics, learning methodologies, etc.) and the pros and cons of such blended and interactive research-learning ecosystem. Furthermore, we compare its main features with other similar projects that took place. Given, such aims, our methodological approach adopts an intrinsic case study perspective (Stake 1995). Because CSV overlaps several existent concepts, this will affects its accountability and reporting practices. Therefore, our findings demonstrate the current shift from traditional corporate social and sustainability reporting mainstream to the hegemonic role of non-financial reporting and accountability, in profit, public and mission-driven organization, as well as hybrid ones. Our study enriches and bring valuable insights to existent literature and practice in sustainability, CSR and social innovation, because it presents practical and real issues in shaping innovative university curricula, as well as the soft skill useful to shape not only future managers, but importantly, future conscious citizens. The main limitation of our study is that our blended research-learning case on CSV is not really comparable, but actually, we weren't able to find other similar cases.